



CITY OF BROOKHAVEN OCCUPATIONAL TAX RATE TABLE

| INDUSTRY TITLE | NAICS CODE (First 2 Digits) | TAX CLASS | GROSS RECEIPT RATE | EMPLOYEE RATE |
|---|--|----------------------|-------------------------------|--------------------------|
| Agriculture, Forestry, Fishing, and Hunting | 11 | 3 | 0.00063 | 8 |
| Mining | 21 | 6 | 0.00117 | 14 |
| Utilities | 22 | 2 | 0.00045 | 6 |
| Construction | 23 | 3 | 0.00063 | 8 |
| Manufacturing | 31-33 | 4 | 0.00081 | 10 |
| Wholesale and Trade | 42-45 | 3 | 0.00063 | 8 |
| Transportation and Warehousing | 48-49 | 3 | 0.00063 | 8 |
| Information | 51 | 6 | 0.00117 | 14 |
| Finance and Insurance | 52 | 6 | 0.00117 | 14 |
| Real Estate Rental and Leasing | 53 | 6 | 0.00117 | 14 |
| Professional, Scientific, and Technical Services | 54 | 6 | 0.00117 | 14 |
| Management of Companies and Enterprises | 55 | 5 | 0.00099 | 12 |
| Administrative and Support and Waste Management and Remediation Services | 56 | 6 | 0.00117 | 14 |
| Educational Services | 61 | 6 | 0.00117 | 14 |
| Health Care and Social Assistance | 62 | 6 | 0.00117 | 14 |
| Arts, Entertainment, and Recreation | 71 | 5 | 0.00099 | 12 |
| Accommodation, Food Services, and Drinking Places | 72 | 3 | 0.00063 | 8 |
| Other Services | 81 | 6 | 0.00117 | 14 |

Tax classes are determined by a business's NAICS Code. The NAICS Code can be found on a Federal Tax Return or online at www.naics.com/search.